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MTS Financial Management Indicators

What does it measure?

Welcome to the Metric Tracking System (MTS). MTS is a performance measurement system that captures key financial management indicators across the Federal Government. The tool's intent is to provide government managers, Congress, and other stakeholders information to assess the financial management health of the Federal Government as a whole and for each individual agency. Tracking performance on indicators helps to guide financial management reforms and targets resources to areas where better stewardship is needed.

How are we doing?

The CFO Council will use this space to summarize trends in the financial indicators. The summary will include progress, trends, and corrective actions (when applicable).

Data Updated Through May, 2009

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1. Fund Balance with Treasury (Net)

What does it measure?

Identifies the difference between the fund balance reported in Treasury reports and the agency fund balance with Treasury recorded in its general ledger on a net basis.

Why is it important?

Smaller reconciliation differences translate to greater integrity of financial reports and budget results.

Goals

Green – fully successful <= 2%

Yellow – minimally successful > 2% - <= 10%

Red – unsuccessful > 10%

Status

G   Jun, 09: 0.0000%

Month	Net Amount Reconciled (Millions)	Net Amount Unreconciled (Millions)	Treasury Cash Balance (Billions)	Net Percent Unreconciled To Total
Jun 09	$38.7	$0.000	$0.0	0.0000%
May 09	$20.8	$0.000	$0.0	0.0000%
Apr 09	$39.1	$0.000	$0.0	0.0000%
Mar 09	$23.6	$0.000	$0.0	0.0000%
Feb 09	$29.2	$0.000	$0.0	0.0000%
Jan 09	$41.7	$0.000	$0.0	0.0000%
Dec 08	$15.2	$0.000	$0.0	0.0000%
Nov 08	$3.5	$0.000	$0.0	0.0000%
Oct 08	$36.6	$0.000	$0.0	0.0000%
Sep 08	$0.0	$0.000	$0.0	0.0000%
Aug 08	$34.7	$0.000	$0.0	0.0000%
Jul 08	$62.0	$0.000	$0.1	0.0000%
Jun 08	$0.0	$0.000	$0.0	0.0000%

Net Percent Unreconciled to Total

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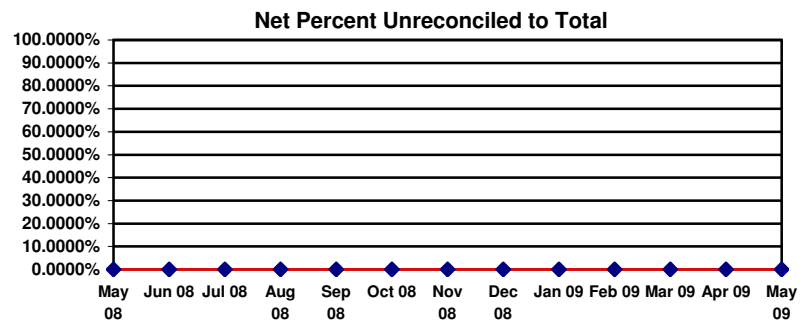
2. Amount in Suspense (Absolute) Greater than 60 Days Old

What does it measure?

The timeliness of clearing and reconciling suspense accounts. This metric is reported quarterly. Only the 3875 Suspense Account is measured. The 3880 and 3885 measures are shown for contextual information only.

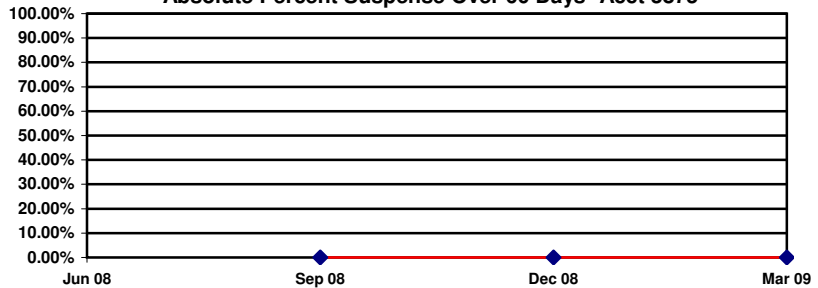(Explanation of 6/2007 Changes)

Why is it important?

Prompt clearance of amounts in suspense translates to greater integrity of balances. Timely reconciliation supports clean audits and makes financial information more accurate.

Goals

Green – fully successful <= 5%

Yellow – minimally successful > 5% - <= 15%

Red – unsuccessful > 15%

Status

G   Mar, 09: 0.00%

Month	Amt. Over 60 Days 3885 (for context) (Millions)	Amt. Over 60 Days 3880 (for context) (Millions)	Amount Over 60 Days 3875 (Millions)	Percent Over 60 Days 3875
Jun 09	$0.0	$0.0	$0.0	0.00%
Mar 09	$0.0	$0.0	$0.0	0.00%
Dec 08	$0.0	$0.0	$0.0	0.00%

Absolute Percent Suspense Over 60 Days--Acct 3875

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3. Delinquent Accounts Receivable from Public Over 180 days

What does it measure?

The success in reducing or eliminating delinquent accounts receivable from the public. This metric is reported quarterly.

Why is it important?

It shows how well the agency actively collects debt. Actively collecting debt improves management accountability, reduces Treasury borrowing, and increases accuracy in reporting.

Goals

Green – fully successful <= 10%

Yellow – minimally successful > 10% - <= 20%
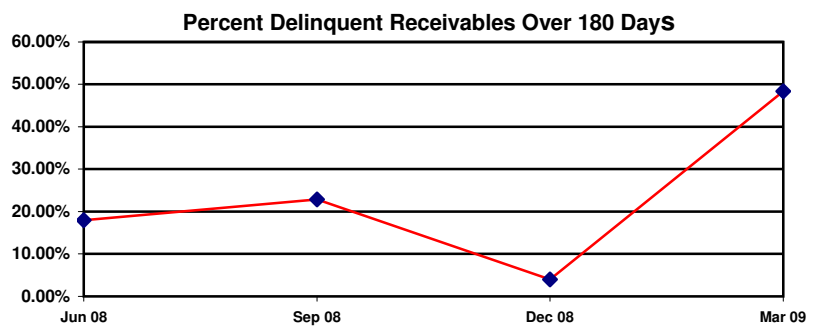
Red – unsuccessful > 20%

Status

R Mar, 09: 48.41%

Month	Delinquent Receivables Over 180 Days (Millions)	Total Receivables (Thousands)	Percent Delinquent Receivables Over 180 Days
Jun 09	$0.13	$277.80	48.41%
Mar 09	$0.01	$276.30	4.01%
Dec 08	$0.07	$306.00	22.87%
Sep 08	$0.07	$391.25	17.98%

Percent Delinquent Receivables Over 180 Days

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4. Electronic Payments

What does it measure?

The number of electronic payments measures the extent to which vendors are paid electronically.

Why is it important?

A high use of electronic funds transfer saves money, reduces paperwork, and improves cash management.

Goals

Green – fully successful >= 96%

Yellow – minimally successful >= 90% - < 96%

Red – unsuccessful < 90%

Status

G Jun, 09: 100.00%

Month	Total Payments (Thousands)	Electronic Payments (Thousands)	Percent Electronic Payments to Total Payments
Jun 09	1,194.000	1,194.000	100.00%
May 09	4.527	4.527	100.00%
Apr 09	3.636	3.636	100.00%
Mar 09	3.409	3.409	100.00%
Feb 09	3.493	3.493	100.00%
Jan 09	2.507	2.507	100.00%
Dec 08	3.278	3.278	100.00%
Nov 08	3.230	3.172	98.20%
Oct 08	3.426	3.409	99.50%
Sep 08	2.684	2.684	100.00%
Aug 08	2.388	2.388	100.00%
Jul 08	3.096	3.096	100.00%
Jun 08	0.000	0.000	0.00%

Percent Electronic Payments to Total Payments
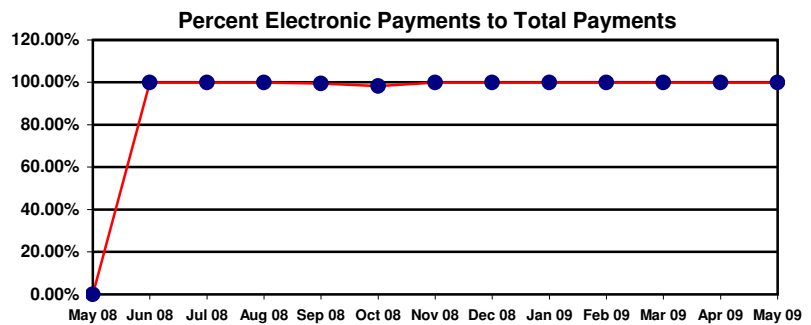
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5a. Percent Invoices Paid on Time

What does it measure?

How many invoices are paid on time in accordance with the Prompt Payment Act (PPA). The percentage of the dollar value of those invoices paid on time is also displayed, for contextual information.

(Explanation of 6/2007 Changes)

Why is it important?

Timely payment reduces interest charges and reflects a high degree of accountability and integrity.

Goals

Green – fully successful >= 98%

Yellow – minimally successful >= 97% - < 98%

Red – unsuccessful < 97%

Status

G   Jun, 09: 99.83%

Month	Percent $ Value of Invoices Paid on Time	Percent Invoices Paid on Time (# of Invoices)
Jun 09	99.87%	99.83%
May 09	12.14%	99.09%
Apr 09	99.91%	99.15%
Mar 09	99.90%	98.65%
Feb 09	100.00%	98.60%
Jan 09	100.00%	98.44%
Dec 08	100.00%	99.02%
Nov 08	99.95%	99.60%
Oct 08	100.00%	99.50%
Sep 08	99.99%	98.99%
Aug 08	100.00%	99.29%
Jul 08	100.00%	99.55%
Jun 08	0.00%	0.00%

Percent Invoices Paid on Time (# of Invoices)
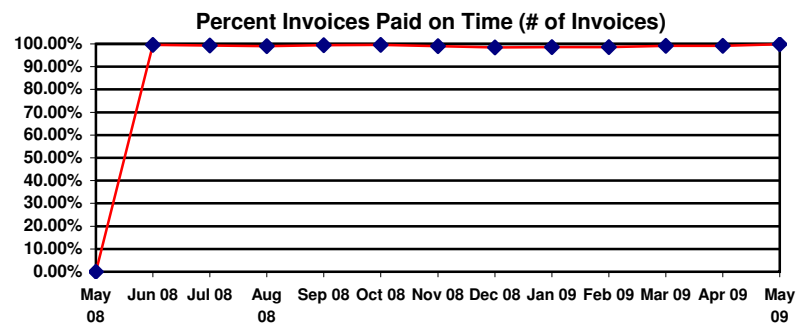
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5b. Interest Penalties Paid

What does it measure?

The effect of late payments in the amount of interest penalties paid relative to the total dollars of invoices paid. The metric amount represents dollars of interest paid per $1million in total payments.

(Explanation of 6/2007 Changes)

Why is it important?

Smaller amounts of interest paid shows that an agency is paying its bills in a timely manner in accordance with the Prompt Payment Act. Not having to pay interest saves agencies money and allows funds to be used for their intended purpose.

Goals

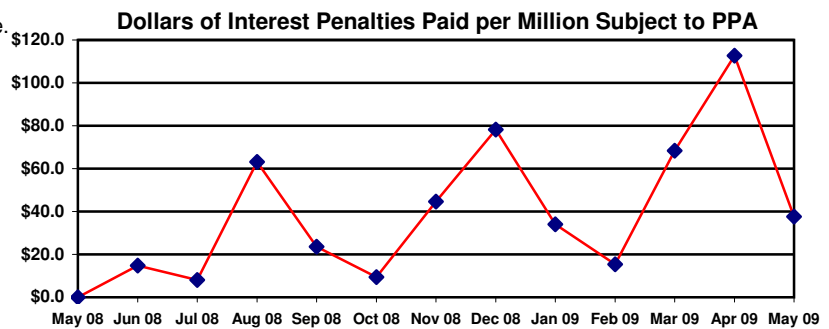Green – fully successful <= $200

Yellow – minimally successful > $200 - <= $300

Red – unsuccessful > $300

Status

G   Jun, 09: $37.58

Month	Interest Paid (Thousands)	Total Amount Paid Subj. To PPA (Millions)	Dollars of Interest per Million Subj. To PPA
Jun 09	$0.491	$13.1	$37.58
May 09	$4.168	$37.0	$112.65
Apr 09	$3.542	$51.8	$68.33
Mar 09	$0.699	$45.6	$15.32
Feb 09	$1.394	$41.1	$33.96
Jan 09	$3.781	$48.3	$78.26
Dec 08	$2.172	$48.7	$44.56
Nov 08	$0.412	$43.7	$9.44
Oct 08	$1.300	$55.3	$23.53
Sep 08	$2.298	$36.4	$63.17
Aug 08	$0.336	$41.3	$8.13
Jul 08	$0.811	$54.8	$14.80
Jun 08	$0.000	$0.0	$0.00

Dollars of Interest Penalties Paid per Million Subject to PPA

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6a. Travel Card Delinquency Rates
Individually Billed Account (IBA)

What does it measure?

The percent of travel card balances outstanding over 61 days for Individually Billed Accounts (IBA).

Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

Goals (IBA)

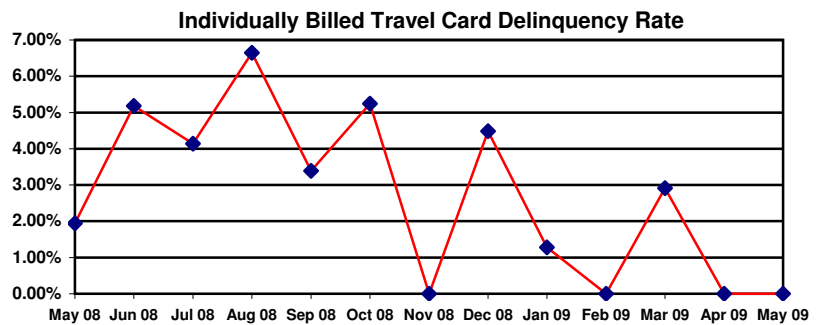Green – fully successful <= 2%

Yellow – minimally successful > 2% - <= 4%

Red – unsuccessful > 4%

Status

(G) Jun, 09: 0.00%

Month	IBA Balance (Thousands)	IBA Rate Percent
Jun 09	$0.000	0.00%
May 09	$0.000	0.00%
Apr 09	$6.915	2.91%
Mar 09	$0.000	0.00%
Feb 09	$3.989	1.28%
Jan 09	$6.220	4.48%
Dec 08	$0.000	0.00%
Nov 08	$8.056	5.24%
Oct 08	$5.193	3.39%
Sep 08	$10.784	6.65%
Aug 08	$6.857	4.14%
Jul 08	$7.996	5.18%
Jun 08	$2.751	1.94%

Individually Billed Travel Card Delinquency Rate

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6b. Travel Card Delinquency Rates Centrally Billed Account (CBA)

What does it measure?

The percent of travel card balances outstanding over 61 days for Centrally Billed Accounts (CBA).

Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

Month	CBA Balance (Thousands)	CBA Rate Percent
Jun 09	$0.000	0.00%
May 09	$0.000	0.00%
Apr 09	$0.000	0.00%
Mar 09	$0.000	0.00%
Feb 09	$2,954.171	388.63%
Jan 09	$0.000	0.00%
Dec 08	$0.000	0.00%
Nov 08	$0.000	0.00%
Oct 08	$0.000	0.00%
Sep 08	$0.000	0.00%
Aug 08	$0.000	0.00%
Jul 08	$0.000	0.00%
Jun 08	$0.000	0.00%

Goals (CBA)

Green – fully successful = 0%

Yellow – minimally successful > 0% - <= 1.5%

Red – unsuccessful > 1.5%

Status

G Jun, 09: 0.00%

Centrally Billed Travel Card Delinquency Rate
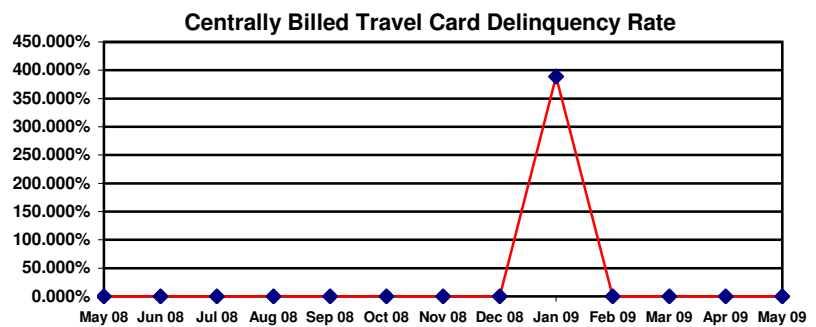
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6c. Purchase Card Delinquency Rates

What does it measure?

The percent of purchase card balances outstanding over 61 days.

Why is it important?

Reducing outstanding purchase card balances helps increase rebates to agencies and reduces interest payments.

Goals

Green – fully successful = 0%

Yellow – minimally successful > 0% - <= 1.5%
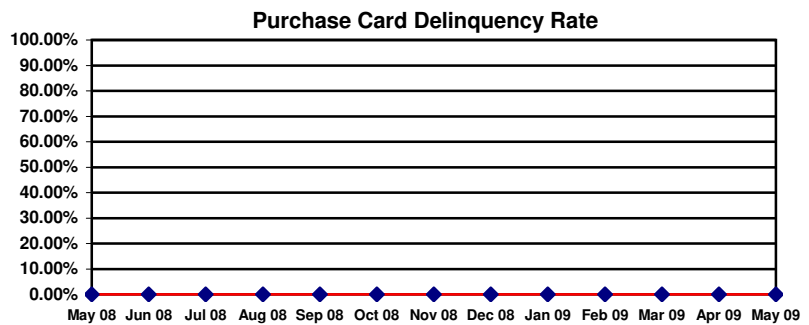
Red – unsuccessful > 1.5%

Status

G   Jun, 09: 0.00%

Month	Balance (Thousands)	Rate Percent
Jun 09	$0.000	0.00%
May 09	$0.000	0.00%
Apr 09	$0.000	0.00%
Mar 09	$0.000	0.00%
Feb 09	$0.000	0.00%
Jan 09	$0.000	0.00%
Dec 08	$0.000	0.00%
Nov 08	$0.000	0.00%
Oct 08	$0.000	0.00%
Sep 08	$0.000	0.00%
Aug 08	$0.000	0.00%
Jul 08	$0.000	0.00%
Jun 08	$0.000	0.00%

Purchase Card Delinquency Rate

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MTS Financial Management Indicators

How are we doing?

Federal agencies are owed debts from a variety of individuals and entities. A few examples of debt are loan repayments, duplicate or erroneous grant or entitlement payments, as well as fines or penalties and other debts. These debts total billions of dollars government-wide. Improving the management of these debts – especially improved performance in the collection of outstanding debts – is important to ensuring that taxpayer dollars are spent wisely and efficiently.

Indicator 3, Delinquent Accounts Receivable from the Public, of the Metric Tracking System (MTS) reports on public debt that has been delinquent for more than 180 days. According to the metric goals, agencies have a way to go to meet the Green standard. What the data doesn't show, however, is why some agencies are reporting more delinquent debt than others. For example, some agencies: (1) have a high percentage of debt in litigation; (2) are attempting to collect from bankrupt debtors; or (3) are collecting debt at guaranteed lenders. Each of these efforts often takes considerable time to resolve.

Agencies are diligently working to reduce the amount of delinquent debt in this category by improving the screening of potential borrowers and improving internal agency collection practices. In the case of credit programs, improvements are also being made in litigating the debt at the Department of Justice, and transferring the debt to the Department of the Treasury for cross-servicing and administrative offset opportunities.